1938

File No. 2402/36

A CLASS

P.W. **DEPARTMENT**
A. **BRANCH**

Subject:— Establishment, Tools & Plant Charges on ~~the~~ Works under "32 Ecclesiastical" orders reg. the.

P-5

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11 K 1938

File No. 2402/36-A.

Etd. Scott. Slip. 24 A

Std. Sectt. 78A e.

G R., G D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET (B)

Subject :—

File No. 240236

P. W. DEPT.

A. BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

P. 2/823405/25052.
R.P.W.D., B.C., 3rd Jany. 1938.

Memo.

Sub:- Appropriation audit of
Central Civil E expenditure.

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The Electrical Engineer to Government is informed, with compliments, that an expendre. of Rs. 14 was shown in the Electrical Division under 'Establishment and Tools and Plant charges' during the quarter ended 30th September 1937 in the statement showing the total expenditure under each primary unit of appropriation relating to the Deccan States Agency for C.W. under the head '33-Payments to the Crown Representative'. It appears that these charges have been levied on a percentage basis under rule 5(c) of App. 25 of the Bombay P.W.D. Manual. In view however of the fact that the works in question will continue to be carried out by the P.W.D. even after the change in the classification from '50-C.W., Central', to '33-Payments to the Crown and Plant charges would be leviable on a pro-rata basis and will be adjusted at the close of the year.

2. The attention of the El. Engr. is invited to the corres. ending with his No. D. 13/1932, dated the 1/10/1937, and he is informed that, as the amount of 'Estabt.' and 'Tools and Plant' charges is not distributed and placed at the disposal of the local officers, it is not necessary to show the expenditure on that account either in monthly or quarterly statements.

Id. S.A.J.
21/12/37.

By order of the Govt. of Bombay,
Id. R.H.H.
14/12/37.
Dy. Secy.

2402/38
Public Works Deptt.

A.B.

Submitted.

2. The works and repairs at the Kolhapur Residency & bldx bldgs. and those in connection with churches, cathedrals, etc,. were classified as '50-M Civil Works-Central-Political' and '50-Civil Works Central-Eccl.', respectively. These works ~~xfixxxxx~~ are now being classified under different major heads as below:-

(1) '33-Payments to Crown Representitive' for Kolhapur Residency works.

(2) '32-Eccl.' for works in connection with churches, etc.

3. In the case of '33-Payments to Crown Representatives' the estabt. and tools and plant charges are to be levied on a prorata basis and adjusted at the close of the year (vide para. 1 of Government Memo. No. P. 2/25052/A, dt. the 3/1/38). This procedure may be made applicable to works under the head 32-eccl. also. The necessary draft Reso. is put up for approval and may be shown U.O. to the P. and S.D. and F.D. before issue.

Id/-
21/4/38.

Id/-
22/4/48.

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Civil Works under the major head 32-Ecclesiastical: Orders regarding levy of establishment and tools and plant charges on --

GOVERNMENT OF BOMBAY.
Public Works Deptt.
Resolution No. 2402/36,
Bombay Castle, 4th May 1938.

Letter from the Accountant General, Bombay, No. W.M. 60, dated the 14th April 1938, as under:-

"I have the honour to forward herewith a copy* of the Auditor General's letter No. 559-A.C.205/37, dated 6th January 1938, regarding the revised classification of Ecclesiastical expenditure, and to state that in accordance therewith, all expenditure on ecclesiastical works including those which are carried out through the Public Works Department Agency has to be classified with effect from the 1st April 1938, under the major head '32-Ecclesiastical' instead of under the Public Works Department major head '50-Civil Works' Central. As the cost of these works is chargeable to the Department concerned establishment and tools and plant charges thereon are ordinarily leviable at percentage rates, under rule 5(c) of Appendix 7 to Public Works Account Code. But as these words will continue to be carried out by the Public Works Department as a standing arrangement, on behalf of Central Government as before even though the classification is changed from '50-Civil Works' to '32-Ecclesiastical' it is for consideration whether establishment and tools and plant charges should not be levied on a pro rata basis as in the case of expenditure debited to '33-Payments to Crown Representatives', vide orders contained in Government Memorandum, Public Works Department, No. P. 2/25052-A, + dated 3rd January 1938. I would request the orders of Government in the matter."

RESOLUTION.- Government are pleased to direct that es-

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*Printed as an accompaniment to this Rese.
+Not printed.

establishment and tools and plant charges should be levied on a pro rata basis and adjusted at the close of the year in the case of Ecclesiastical works carried out by the Public Works Department.

By order of the Governor of Bombay,
Id/-
For (R.H.HAMMETT)
Dy.Secy. to Govt.

To

The Finance Department.
The Political and Services Department.
The Superintending Engrs. of Circles.
The Electrical Engr. to Government.
The Accountant General, Bombay.
All Executive Engrs.

RP. P.W.D. T 28.

Id 24-5-38

No. of 1938.

Copy forwarded for information and guidance to

a/c to Rl Accompaniment to Government Resolution, Public Works Department, No. 2402/36, dt. the 4th May 1938.

Copy of letter No. 559-Ac/205/37, dated 6th January 1938, from the Auditor General of India, New Delhi, addressed to the all Civil Accountants General and Comptrollers, regarding Revised Classification of Ecclesiastical E expenditure.

I have the honour to state that the Government of India have decided that with effect from the estimate for 1938/39, the classification of Ecclesiastical expenditure should ~~fixx~~ follow the basis on which the limit of Rs. 42 lakhs prescribed in section 33(3) (e) of the Act of 1935 was arrived at. This has necessitated a complete recasting of the method of accounting of the Ecclesiastical expenditure adopted in the past, with the result that all such expenditure including that now debited to "Civil Works", "Defence" Railways should, with effect from 1st April 1938, be brought to account initially under the major head -" 32-Eccle-

Ecclesiastical", portions of the total expenditure thus classified, being eventually allocated to Railway and Defence Departments according to same basis to be prescribed by the Government of India, by reduction of expenditure under this head. In order to give effect to the arrangement indicated above, it is necessary that disbursing, drawing and account officers whether Civil, Military or Railways,- should classify all bills, vouchers, etc., relating to the subject Ecclesiastical under the major head "32-Ecclesiastical." As regards minor and sub-heads of classifications, the head prescribed under the above major head in the revised list of Major and Minor head may, with the usual addition on the head "Works" to record expenditure on Ecclesiastical Works, be adopted by all concerned. The Auditor General therefore desired that instructions to this effect should be issued by you to all disbursing and drawing officers under your audit control.

2. The revised method of classification may also involve changes in the accounting procedure of Ecclesiastical charges at present in force regarding which, necessary instructions will issue separately.

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P.K.M.